United Nations A/64/702

General Assembly

Distr.: General
8 March 2010

Original: English

Sixty-fourth session
Agenda items 129 and 146

Financial reports and audited financial statements, and reports of the Board of Auditors

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2009

Report of the Secretary-General

Summary

The present report provides additional information in response to the recommendations of the Board of Auditors contained in its report on the United Nations peacekeeping operations for the period ended 30 June 2009 (A/64/5 (Vol. II)). The report is submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B, in which the Secretary-General was requested to report to the Assembly, at the same time as the Board of Auditors submitted its recommendations to the Assembly, on measures taken or to be taken to implement those recommendations.

The Administration has concurred with many of the Board's recommendations, and most of the comments of the Secretary-General have been duly reflected in the report of the Board. Therefore, in an effort to reduce repetition and streamline documentation, the present report provides additional comments from the Administration only where required, as well as information on the status of implementation, the office responsible, the estimated completion date and the priority for each recommendation contained in the report of the Board. In addition, the present report contains updated information on the status of implementation of the recommendations of the Board relating to prior periods that were reported by the Board, in annex II to its report, as not having been fully implemented.

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I. Introduction

1. In paragraph 7 of its resolution 48/216 B, the General Assembly requested the Secretary-General to report to it on the measures that would be taken to implement the recommendations of the Board of Auditors at the same time as the report of the Board was submitted to the Assembly. Accordingly, the present report is submitted in response to the recommendations of the Board contained in its report on the accounts of the United Nations peacekeeping operations for the 12-month period ended 30 June 2009 (A/64/5 (Vol. II), chap. II).

2. In preparing the present report, account was taken of the provisions of the following General Assembly resolutions:

(a) Resolution 52/212 B (in particular paras. 2 to 5) and the note by the Secretary-General transmitting the proposals of the Board for improving the implementation of its recommendations approved by the Assembly (A/52/753, annex);

(b) Resolutions 61/233 B and 62/223 B, in which the Assembly requested the Secretary-General to continue to include in his reports information on the setting of time frames and the identification of office holders and priorities for implementation, and to provide a full explanation for delays in the implementation of the recommendations of the Board for prior periods.

3. With regard to prioritization, the Administration noted that the Board had categorized 30 of the 86 recommendations as "main" recommendations. While all accepted recommendations of the Board will be implemented in a timely manner, these main recommendations will be considered to be of the highest priority. Thanks to the effort of the Management Committee, which, as one of its major functions, monitors the status of implementation of all accepted oversight body recommendations, the Board has reported an improvement in the rate of implementation (40 per cent) of recommendations compared with the previous year (32 per cent). Tables 1 and 2 summarize the status of implementation of recommendations as at March 2010.

Table 1
Status of implementation of main recommendations

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented or closure requested*	*In progress*	*Target date set*	*No target date*
Department of Peacekeeping Operations and Department of Field Support	24	—	8	16	7	9
Department of Management	4	—	2	2	2	—
Office of Internal Oversight Services	2	—	—	2	—	2
Total	**30**	**—**	**10**	**20**	**9**	**11**

4. As indicated in table 1, of the 30 main recommendations issued by the Board, implementation is in progress for 20 recommendations, 8 of which are targeted for implementation before the end of 2010. Of the 11 main recommendations for which no target date has been set, 9 pertain to ongoing activities and 2 are dependent on the provision of additional resources or other external factors.

Table 2
Status of implementation of all recommendations

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented or closure requested*	*In progress*	*Target date set*	*No target date*
Department of Peacekeeping Operations and Department of Field Support	78	—	31	47	33	14
Department of Management	6	—	2	4	4	—
Office of Internal Oversight Services	2	—	—	2	—	2
Total	**86**	**—**	**33**	**53**	**37**	**16**

5. As indicated in table 2, of the 86 recommendations issued, implementation is in progress of 53 recommendations, of which 36 are targeted for implementation before the end of 2010. Of the 16 recommendations for which no target date has been set, 12 pertain to ongoing activities, 1 depends on the provision of additional resources and 3 depend on external factors.

II. Implementation of the recommendations contained in the report of the Board of Auditors

6. Set out below is the information requested by the General Assembly on the status of implementation of recommendations contained in the report of the Board of Auditors for the financial period ended 30 June 2009. As indicated in the summary of the present report, most of the Administration's comments have already been included in the Board's report; thus, additional comments are provided below only where required.

Financial overview

Contributions in kind

7. **In paragraph 17, the Board reported that the Administration agreed with its reiterated recommendation to further enhance the disclosure of all contributions in kind (budgeted and non-budgeted) by also identifying and making appropriate disclosures of the value of goods and services received under status of forces agreements and/or status of mission agreements.**

8. As noted, the Administration agrees with the recommendation; however, if it is not possible to quantify the value of goods and services received, appropriate disclosure may be made in the financial statements for the period ending 30 June 2010 without quantification of the amounts.

Department responsible: Department of Management
Status: in progress
Priority: high
Target date: third quarter of 2010

Unliquidated obligations

9. **In paragraph 33, the Board reiterated its previous recommendation that the Administration should ensure that all missions comply strictly with the Financial Regulations and Rules of the United Nations relating to the criteria for the creation and cancellation of obligations.**

10. As previously communicated to the Board, the missions referred to in the audit findings had reserved credits in the accounts based on valid obligating documents. Furthermore, the missions confirmed that certifying officers routinely conducted monthly reviews to cancel obligations that were no longer required. For example, in the eight cases noted by the Board at UNAMID, the obligations remained valid charges and were carried forward in accordance with established procedures. Consequently, a total amount of $4.11 million relating to the obligations had been paid to vendors as at October 2009. At UNIFIL, the cancellation of obligations noted by the Board was mainly the result of the non-installation of the planned prefabricated building. At UNMIS, of the $7.28 million established as accounts payable in June 2008, the Mission paid a total of $3.29 million to the vendor in October and November 2008. The remaining $3.99 million was credited to miscellaneous income in February 2009, as the vendor could not deliver the goods because of the prevailing security conditions. The review of unliquidated obligations at missions is a continuous process to ensure that only valid amounts are retained in the accounts.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board is requested
Priority: high
Target date: not applicable

End-of-service liabilities

11. **In paragraph 36, the Board reiterated its recommendation that the Administration should ensure that all attendance and leave records are accurately maintained so that the annual leave provisions can be correctly and accurately determined.**

12. As earlier communicated to the Board, although the Matrix time and attendance software has been implemented in all missions effective 1 January 2009, the Administration has determined that some missions did not adhere to the time and attendance policy. This non-compliance resulted in overpayments in cases in which staff salary should have been withheld owing to exhaustion and/or lack of certification of sick and annual leave days. The Department has re-emphasized to

the missions their responsibility to consistently, accurately and promptly monitor the time and attendance records of each staff member and take appropriate action in the Integrated Management Information System, as necessary, to ensure that no overpayments are made. The Department is reviewing the overpayments in order to take action as appropriate. MONUC has started to update all leave balances through the attendance record cards and is providing training on the Matrix system to relevant staff, which is scheduled to be completed by the second quarter of 2010.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: second quarter of 2010

Cash, receivables and payables

Accounts receivable

13. **In paragraph 61, the Board recommended that the Administration should ensure that MONUC take appropriate measures to recover all long-outstanding accounts receivable.**

14. The comments of the Administration on the recommendation are reflected in paragraph 62 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: third quarter of 2010

Inter-office transactions pending processing

15. **In paragraph 64, the Board reported that the Administration agreed with its recommendation to take measures to settle all inter-office transactions before the end of the financial year.**

16. The Administration will ensure the more timely processing of inter-office transactions in order to minimize outstanding balances at fiscal year-end.

Department responsible: Department of Management
Status: in progress
Priority: medium
Target date: third quarter of 2010

Results-based budgeting and management

Indicators of achievement and outputs

17. **In paragraph 68, the Board reiterated its previous recommendation that the Administration should ensure that all missions take appropriate measures to ensure that all the indicators of achievement and outputs for the results-**

based-budgeting framework are formulated as specific, measurable, attainable, realistic and time-bound to facilitate monitoring and reporting.

18. The Administration has achieved significant improvement in ensuring that the indicators of achievement and outputs for the results-based-budgeting framework are formulated as specific, measurable, attainable, realistic and time-bound. These improvements at the missions were confirmed by the results of the audits of the Board. Of the 14 missions covered by the Board of Auditors, findings on results-based budgeting were limited to two missions (UNMIK and UNOCI). In its interim report on UNMIK, the Board acknowledged that most of the planned indicators of achievement and outputs developed by the Mission were specific, measurable, attainable, realistic and time-bound. Concerning UNOCI, the Advisory Committee on Administrative and Budgetary Questions, in paragraph 18 of its report (A/63/746/Add.7), acknowledged the improvement made by the Mission in the presentation of expected accomplishments, indicators of achievement and output. It should also be noted that, owing to the political climate at the missions, not all indicators of achievement and expected outputs can be quantified, since they are subject to political dynamics and are formulated as specific, measurable, attainable, realistic and time-bound to the extent possible considering the environment in which the missions operate.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: high
Target date: not applicable

Portfolio of evidence

19. **In paragraph 71, the Board reported that the Administration agreed with its reiterated recommendation to ensure that UNMIK and UNMIL reinforce their information gathering and portfolio of evidence processes for results-based budgeting in all components.**

20. The Board did not accurately reflect the comments of the Administration in its report. The Administration reiterates its comments that at UNMIK the recording of the actual outputs and achievements in the Lotus Notes database, as is being done by the support component, was extended to the substantive component. Furthermore, UNMIK has implemented a monitoring system through the Office of the Chief of Staff to document and highlight any variations between assumptions and actual outputs and achievements on a semi-annual basis. UNMIL has instituted a functioning standard process for collection and reporting on portfolio of evidence. The budget instructions of the Special Representative of the Secretary-General clearly define the roles and responsibilities, timelines and processes relating to creating a portfolio of evidence. A copy of the Special Representative's budget instructions was provided to the Board of Auditors.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure requested
Priority: high
Target date: not applicable

21. **In paragraph 74, the Board recommended that the Administration should ensure that MONUC and UNOCI review the portfolio of evidence presented in the results-based-budgeting document.**

22. The Board did not accurately reflect the comments of the Administration in its report. The Administration reiterates that at MONUC work is arranged at the respective sections for independent review of the portfolio of evidence for validity, accuracy and completeness. The conclusion of the Board that this role should again be performed by the results-based-budgeting support section will amount to duplication and would add no value. The Mission confirmed that the current procedure was working well. UNOCI, in its budget instructions dated 4 August 2009 and issued to all sections, assigned the responsibility of semi-annual verification of portfolio of evidence to the Chief of Staff for substantive components and the Chief Budget Officer for the support components.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

Procurement and contract management

Acquisition planning

23. **In paragraph 83, the Board recommended that the Administration should ensure that all goods and services procured on behalf of the various missions should fully take into account the specific missions' requirements.**

24. The comments of the Administration on this recommendation are reflected in paragraph 84 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: second quarter of 2010

25. **In paragraph 86, the Board recommended that the Administration should ensure that UNMIS transfers all those surplus assets to other missions or to the United Nations Logistics Base at Brindisi.**

26. The Administration clarifies that the new fuel contract signed by UNMIS in spring 2007 effectively provides for more efficient distribution and greater strategic and local-level reserves of fuel for the Mission. Under the previous contract, and during the mobilization phase of the new contract, it was necessary for UNMIS to maintain the required delivery and storage resources. The purchase and subsequent transfer of fuel-truck assets was a direct result of this initial support concept to maintain resources for contingencies and for potential contractor failures. In view of the size of the Mission, it was prudent to have storage and delivery means available until such time as the contractor demonstrated its ability to provide fuel consistently under all circumstances. Additionally, the four 3-ton forklifts were procured specifically for use in warehouses in the logistics base and sectors of the Mission

once their construction had been completed. The procurement was planned to be in tandem with the construction of the warehouses, with the aim of having the forklifts ready for deployment as soon as the warehouses were completed; however, there were unforeseen delays in the construction of the warehouses, owing to a shift in construction priorities. The fuel trucks and the forklifts were ordered to meet the requirements of the Mission. The Mission periodically reviews its stock holdings, and those that have been declared surplus are advertised and made available to other missions.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

Bidding time frame

27. **In paragraph 89, the Board reiterated its previous recommendation that the Administration should ensure that the Procurement Division and all missions comply strictly with the requirements of the Procurement Manual relating to the minimum time frames for the submission of proposals and responses to requests for quotations, invitations to bid and requests for proposals.**

28. The Board did not accurately reflect the comments of the Administration in its report. The Administration concurs with the explanation provided by the Procurement Division that the shortened bidding time noted by the Board of Auditors was owing to exigency. The Administration reiterates that a short response time is unavoidable under certain circumstances owing to operational necessity. Therefore, strict compliance with the requirements of the Procurement Manual may not be practical for meeting exigencies.

Department responsible: Department of Management and Department of Field Support
Status: closure by the Board requested
Priority: high
Target date: not applicable

Contract management

29. In paragraph 95, the Board reported that the Administration agreed with its recommendation to review and consider contractual provisions that provide for fair price adjustments based on acceptable industry/commercial practice.

30. This recommendation is considered implemented, as evidenced in the provision of rapid intervention vehicles. Evidence was provided to the Board; hence the Administration requests that the Board close this recommendation.

Department responsible: Department of Management
Status: implemented
Priority: high
Target date: not applicable

31. **In paragraph 97, the Board recommended that UNIFIL and UNOCI should approve all contract extensions before the expiration dates.**

32. In November 2009, UNIFIL reminded the staff of the Procurement Section to closely monitor contracts in order to ensure their extensions in a timely manner. Furthermore, UNIFIL is developing an electronic contract-monitoring tool to alert the procurement staff well in advance in order to facilitate timely contract extensions. The Mission anticipates this tool to be operational by the end of the second quarter of 2010. UNIFIL and UNOCI have now improved their monitoring of contract expiry dates to ensure that timely procurement actions are taken in order to reduce the number of ex post facto cases.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter of 2010

Premises occupied without valid contracts

33. **In paragraph 100, the Board reported that the Administration agreed with its recommendation that MONUC should seek ways to resolve the dispute between the Mission and the landlords to ensure that valid leases are in existence for premises occupied by the Mission.**

34. The comments of the administration are reflected in paragraph 101 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: full implementation is dependent on external factors

Rations contract

35. **In paragraph 107, the Board reported that the Administration agreed with its recommendation to (a) set up clear and unambiguous discount/surcharge terms in procurement contracts and (b) claim the global discount based on the total number of troops supported.**

36. The Administration has clarified the ambiguity with the vendor regarding the troop matrix of discounts, and no objection was explicitly mentioned by the vendor. The matrix is awaiting implementation by UNIFIL. If further intervention is needed, the Department of Management will liaise with the Mission and the contractor. With regard to the global discount, amounts totalling $3,040,613 and €1,068,184 were identified, and a memo was sent to the vendor informing it of the credits to be applied on invoices. Discussions are ongoing with the vendor on the implementation of the request. It is anticipated that a resolution will be reached by the end of June 2010.

Department responsible: Department of Management
Status: in progress
Priority: medium
Target date: second quarter of 2010

Ex post facto cases

37. **In paragraph 112, the Board recommended that the Administration should intensify its efforts to reduce the number of ex post facto cases submitted to the Headquarters Committee on Contracts for review.**

38. The Administration reiterates that operational reasons for ex post facto cases, such as the safety and security of staff, as well as exceptional conditions that the Secretariat faces which are beyond its control (e.g., force majeure, unrest or conflict), dictate the situation with regard to procurement. It should be noted that, although the number of ex post facto cases represented 11 per cent of cases reviewed by the Headquarters Committee on Contracts, the amount represented only 3 per cent of the total amount of $5.4 billion, a decrease from the prior year. Management therefore considers this recommendation implemented and requests its closure.

Department responsible: Department of Management
Status: implemented
Priority: high
Target date: not applicable

39. **In paragraph 115, the Board reported that the Administration agreed with its recommendation that UNAMID should adhere strictly to the requirements of the Procurement Manual to submit contract amendments for review by the local committee on contracts.**

40. Measures have been established to fully implement the recommendation relating to the processing of contract amendments. The Mission has placed the Procurement Manual on its shared drive for reference purposes and has reminded staff members of the Procurement Section of the importance of strict compliance with the Procurement Manual. UNAMID confirmed that compliance with established procurement procedures, particularly the submission of contract amendments to the local committee on contracts, is now a standard aspect of the process under which the Mission implements and manages contracts.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Delegation of procurement authority

41. **In paragraph 119, the Board reported that the Administration agreed with its recommendation that UNAMID and UNFICYP should comply strictly with the delegation of authority for core requirements.**

42. UNFICYP and UNAMID are now closely monitoring procurement cases in order to ensure compliance with the delegation of procurement authority,

particularly the processing of cases requiring review by the Headquarters Committee on Contracts.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

Vendor management

43. **In paragraph 124, the Board reiterated its previous recommendation that the Administration should ensure that the requirements of the Procurement Manual with regard to vendor management are complied with at Headquarters and all missions.**

44. At UNMIK, it was not always possible to obtain all the required information from the local vendors that supplied minor commodities. The Mission amended the vendor evaluation form to reflect the minimum standards for the registration of vendors that supply minor goods and services. In September 2009, UNDOF developed criteria for vendor registration, including a checklist for updating the vendor files. All new vendors are now registered in accordance with the updated procedures. In addition, the Procurement Section has begun a review of existing vendors in the database.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: third quarter of 2010

Vendor performance evaluation

45. **In paragraph 127, the Board recommended that the Administration should ensure that all missions prepare the vendor performance reports and submit them to the Procurement Division on a regular basis.**

46. The three missions (UNDOF, MINURSO and MONUC) have initiated a process to ensure that vendor performance reports from the responsible sections are coordinated and regularly submitted to United Nations Headquarters in compliance with established procedures.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Technical evaluation

47. **In paragraph 130, the Board recommended that the Administration should ensure that UNMIL prepares technical evaluation reports in a consistent way for consideration by the local committee on contracts.**

48. UNMIL is now current in the submission of technical evaluation reports to the local committee on contracts.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Liquidated damages and insurance coverage

49. **In paragraph 133, the Board reported that the Administration agreed with the Board's reiterated previous recommendation to ensure that MINURCAT and UNAMID comply strictly with the requirements of the Procurement Manual in relation to the liquidated damages.**

50. The comments of the Administration are reflected in paragraph 134 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure requested
Priority: high
Target date: not applicable

51. **In paragraph 136, the Board reported that the Administration agreed with its recommendation to ensure that UNIFIL and UNAMID maintain appropriate documentation of contractors' insurance coverage, as provided for in their contracts.**

52. The comments of the Administration on this recommendation are reflected in paragraph 137 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Expendable property

Disclosure of expendable property in the financial statements

53. **In paragraph 141, the Board reiterated its previous recommendation that the Administration should expedite its preparations for the recording of expendable property and disclose its value in the financial statements and/or in the notes thereto.**

54. Whereas the Administration continues to intensify efforts to disclose expendable property in financial statements, limitations with respect to such disclosure remain at the present time, as outlined in paragraph 139 of the Board's report. These limitations continue to be addressed as the Administration prepares for the new enterprise resource planning system and implementation of the International Public Sector Accounting Standards.

Department responsible: Department of Management
Status: in progress
Priority: high
Target date: second quarter of 2014

Physical counts and inventory records

55. **In paragraph 146, the Board reiterated its previous recommendation that the Administration should strengthen the management and control of expendable property by ensuring that accurate records are maintained, physical counts are periodically conducted, discrepancies are promptly investigated and corrective actions are promptly taken.**

56. The comments of the Administration on this recommendation are reflected in paragraph 147 of the Board's report.

Department responsible: Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Stock-level management

57. **In paragraph 149, the Board recommended that the Administration should ensure that MONUC and UNMIL monitor minimum and maximum stock levels in the database to ensure that they are maintained at the recommended levels.**

58. The comments of the Administration on this recommendation are reflected in paragraph 150 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: third quarter of 2010

Non-expendable property

Physical verification and discrepancies

59. **In paragraph 154, the Board reiterated its previous recommendation that the Administration should carry out full and complete physical verifications to support the amount of non-expendable property that is disclosed in the notes to the financial statements.**

60. As earlier communicated to the Board, in November 2008 the Administration issued the second Directive on Property Control and Accountability, which established corporate and mission targets and key performance indicators for property management. It reiterates the mandatory requirement that 100 per cent physical verifications be carried out to support the amount of non-expendable property that are disclosed in the notes to the financial statements. As confirmed by the Board, in overall terms there is an improvement in the physical verification of assets during the 2008/09 financial period. Through the directive on property

management issued on 16 December 2009, the Administration has reiterated its instructions to missions on the management of non-expendable property items. The directive establishes objectives, key actions, key performance indicators and targets in the discipline of property management. The two major objectives are to strengthen managerial accountability in property management and to deliver effective and efficient support while developing a strategic framework to optimize equipment management. To achieve these objectives, field missions are directed to establish and implement a property management action plan based on the key actions recommended by the Department. For each of the key actions, a key performance indicator is established to measure the performance of field missions and results in the relevant area of property management.

Department responsible: Department of Field Support
Status: in progress
Priority: high
Target date: third quarter of 2010

61. **In paragraph 162, the Board reported that the Administration agreed with its reiterated recommendation that all missions should promptly investigate the discrepancies relating to non-expendable property and take appropriate measures to ensure that their asset records are accurate and reliable.**

62. As earlier indicated to the Board, the reconciliation of discrepancies by the self-accounting units at missions is an ongoing process. At UNOMIG, the Galileo system was updated as the assets were moved to new locations; this process was completed prior to the final liquidation of the Mission at the field level. UNMIS has implemented a new programme of inspections, with physical verification levels ranging between 56 and 80 per cent as at December 2009. Furthermore, UNMIS has developed a new discrepancy-reporting system, which has now been introduced for all the self-accounting units. This is proving to be very effective in assisting self-accounting units to resolve discrepancies. Additional comments on this recommendation are reflected in paragraph 163 of the Board's report.

Department responsible: Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Delays in write-off and disposal of non-expendable property

63. **In paragraph 169, the Board reiterated its previous recommendation that the Administration should strengthen its monitoring of the write-off and disposal of non-expendable property at missions to ensure that appropriate measures are taken to expedite all pending write-offs and disposals.**

64. To ensure an expeditious write-off and disposal process, the Administration has submitted a proposal to the Department of Management to modify the delegation of authority for property management issued to the Under-Secretary-General for Field Support. The proposal includes the categorization of write-off cases associated with the normal life cycle as administrative write-offs requiring no review by the survey boards and increasing the authority of the local property survey board to the threshold of $200,000. These measures, once approved, would significantly streamline and expedite the current write-off and disposal process

while maintaining adequate internal controls. MINURSO advised that the local authorities had rejected its request for approval to sell the written-off vehicles as scrap and requested that MINURSO either export the vehicles outside of the Mission area or melt them into metal. MINURSO is in the process of identifying a vendor to undertake the melting of the written-off vehicles. The additional comments of the Administration on the recommendation are reflected in paragraph 170 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Stock ratios and surplus

65. **In paragraph 180, the Board reported that the Administration agreed with its recommendation to (a) review the non-expendable property at all active missions in order to ascertain the realistic quantities that should be held, (b) identify and declare surplus assets in the system and (c) take appropriate measures to transfer all surplus assets to missions in need of them or to the United Nations Logistics Base, or to dispose of them as appropriate.**

66. The comments of the Administration on the recommendation are reflected in paragraph 181 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Fire prevention and safety

67. **In paragraph 183, the Board reported that the Administration agreed with its recommendation that UNAMID should install fire pre-warning systems in all warehouses.**

68. The comments of the Administration on this recommendation are reflected in paragraph 184 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: third quarter of 2010

Downsizing and liquidation

Downsizing at UNMIK

69. **In paragraph 187, the Board reported that the Administration agreed with its recommendation to document the lessons learned from the UNMIK reconfiguration and incorporate them into operating policies.**

70. As earlier communicated to the Board, the Administration concurs that the lessons learned from UNMIK should constitute the basis for a review of existing operating policies. Meanwhile, the Department has reminded UNMIK and other missions to follow the established performance management procedures through the establishment of joint monitoring and management review committees. The Administration continues to ensure that missions provide performance appraisal system training to staff and managers. The Department of Field Support has promulgated guidelines to missions, including UNMIK, on the best ways to manage performance in general, and poor performance in particular.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: fourth quarter of 2010

Database access

71. **In paragraph 190, the Board reported that the Administration agreed with its recommendation that UNOMIG should remove from the database staff members who had left the Mission.**

72. During the Board's audit in the field in August 2009, UNOMIG revoked the Galileo access privileges of staff members who had left the Mission.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

Strategic deployment stocks

73. **In paragraph 195, the Board recommended that the Administration should strengthen the monitoring in respect of slow-moving strategic deployment stocks.**

74. As previously communicated to the Board, the Administration considers that there is a need to distinguish between the life expectancy and the useful life of an asset. The useful life is defined in International Public Sector Accounting Standard 17 as the period over which an asset is expected to be available for use. Strategic deployment stocks are new equipment that are not subject to any physical deterioration. The useful life of an asset commences at the point at which the asset is received by a mission for active use, rather than the point at which the items are received at the United Nations Logistics Base and entered into the inventory of strategic deployment stocks. The Administration considers strategic deployment stock items as new when issued, regardless of how long the items were held in the United Nations Logistics Base, until recorded as received by a mission, with the exception of certain expendable property items, such as medical supplies, which have specific expiration dates determined by the manufacturer. The Administration ensures that deployments of strategic deployment stock medical kits contain only expendable items with a sufficient period of useful life remaining. Strategic

deployment stocks are effectively monitored to prevent the items from becoming obsolete.

Department responsible: Department of Field Support
Status: closure by the Board is requested
Priority: medium
Target date: not applicable

Issuance of strategic deployment stocks

75. **In paragraph 198, the Board recommended that the Administration should ensure that the United Nations Logistics Base issues items on a first-in-first-out basis to avoid possible deterioration and obsolescence of strategic deployment stocks.**

76. The Administration employs the inventory management best practice policy of first-in-first-out, so that the earliest acquired items in stock are dispatched first. Strategic deployment stock items are thereby rotated according to age, to ensure that they have their full service life expectancy at the time of deployment. The United Nations Logistics Base is now in full compliance with the first-in-first-out principle for the management of strategic deployment stocks.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

Life expectancy

77. **In paragraph 201, the Board recommended that the Administration should ensure that the United Nations Logistics Base establishes a monitoring mechanism to prevent strategic deployment stocks from being held beyond their life expectancy.**

78. The trauma kits referred to by the Board of Auditors comprise both non-expendable and expendable property items, including medicines and bandages, which are rotated in accordance with an established schedule or after the kits have been used in emergency situations. The kits deployed to UNAMID have been maintained in a state of readiness in the event of a medical emergency. The expendable elements of these trauma kits were shipped by the vendor to Brindisi, Italy, and later transferred to UNAMID, resulting in a number of expendable elements expiring. The Administration has taken action with the equipment system contract vendor to ensure that deployments of strategic deployment stock medical kits contain only expendable items with a sufficient period of useful life remaining. All expired items in the trauma kits that form the flyaway component of strategic deployment stocks maintained in the United Nations Logistics Base have been replaced.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Contingent-owned equipment

Fuel consumption monitoring

79. **In paragraph 204, the Board recommended that the Administration should develop measures to monitor fuel consumption of contingent-owned equipment.**

80. The Administration wishes to clarify that, under the current contingent-owned equipment system, a vehicle or other fuel-consuming equipment is reimbursable, provided that it is serviceable and available for use, regardless of whether it has actually been used. The absence of a functioning odometer/hours-run meter or associated records is not in itself a reason to declare the vehicle or equipment unserviceable for reimbursement purposes. Nevertheless, to assist missions in recording mileage/hours run, the Administration developed a standardized means of recording odometer/hours-run readings that is integrated into the contingent-owned equipment major equipment database. That database exists as a support tool for contingent-owned equipment inspectors in the missions and is not used to calculate reimbursement at Headquarters. The intention behind the facsimile to the missions and developing this means was to provide missions with the ability to record readings over time and analyse findings for their internal use. The Administration, in consultation with the missions, is reviewing the effectiveness of the fuel-monitoring system for action as appropriate.

Department responsible: Department of Field Support
Status: in progress
Priority: medium
Target date: third quarter of 2010

Submission of verification reports

81. **In paragraph 207, the Board reported that the Administration agreed with its recommendation that MONUC should comply with the requirements of the Contingent-owned Equipment Manual to submit the verification reports to Headquarters by the deadline.**

82. The comments of the Administration on this recommendation are reflected in paragraph 208 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter of 2010

Discrepancies between verification reports and the verification worksheets

83. **In paragraph 210, the Board reported that the Administration agreed with its recommendation to ensure that MONUC reconciles the verification reports with the details of the actual quantity verified as per verification worksheets.**

84. The comments of the Administration on this recommendation are reflected in paragraph 211 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter 2010

Major equipment

85. **In paragraph 213, the Board recommended that the Administration, in conjunction with troop-contributing countries, should ensure that all memorandums of understanding are updated to reflect items available to each mission.**

86. The comments of the Administration on this recommendation are reflected in paragraph 214 of the Board's report.

Department responsible: Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Verification of water treatment plants

87. **In paragraph 217, the Board reported that the Administration agreed with its recommendation that MONUC should (a) perform quarterly verifications to determine the serviceability of water treatment plants provided by contingents and (b) implement procedures to regularly update the verification reports with the results of the water treatment plant verifications.**

88. MONUC now performs quarterly verifications to determine the serviceability of water treatment plants provided by contingents by engaging the services of experts within the mission's Engineering Section and military observers.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Operational readiness inspection

89. **In paragraph 220, the Board reiterated its recommendation that UNMIS should conduct operational readiness inspections in accordance with the Contingent-owned Equipment Manual.**

90. The comments of the Administration on this recommendation are reflected in paragraph 221 of the Board's report. Furthermore, UNMIS is now current in the submission of the operational readiness inspection reports.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Vehicle fleet management

Vehicle occupancy survey

91. **In paragraph 224, the Board reported that the Administration agreed with its recommendation to ensure that all missions conduct periodic vehicle occupancy surveys.**

92. The three missions (UNMIS, UNIFIL and MINURSO) have put in place measures for the periodic conduct of vehicle occupancy surveys. UNMIS conducted occupancy surveys in December 2009 and January 2010. UNIFIL conducted the survey in November 2009 and has scheduled the next survey for May 2010. At MINURSO the most recent survey was conducted in February 2010.

Department responsible: Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Replacement of vehicles

93. **In paragraph 228, the Board recommended that the Administration should ensure that all missions perform a cost analysis for the vehicles with high mileage and should decide whether to replace those vehicles, taking account of the missions' specific circumstances.**

94. The comments of the Administration on this recommendation are reflected in paragraph 229 of the Board's report.

Department responsible: Department of Field Support
Status: closure requested
Priority: medium
Target date: not applicable

CarLog system

95. **In paragraph 231, the Board reported that the Administration agreed with its recommendation that UNDOF should expedite the installation of the CarLog system and make full use of the system's information.**

96. As earlier communicated to the Board, UNDOF has since installed the CarLog system in all vehicles and a majority of the material-handling equipment and has implemented procedures to utilize the system to monitor fuel consumption on a weekly basis.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

97. **In paragraph 232, the Board reported that the Administration also agreed with its recommendation that UNMIL should implement procedures to generate and review the information in CarLog as part of monitoring vehicle usage.**

98. As earlier communicated to the Board, UNMIL has since used CarLog to notify users of service intervals. Upon reaching a given mileage, CarLog activates an alarm to notify the driver. UNMIL has implemented a follow-up mechanism to ensure that this alarm is not ignored by users.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Material for workshop

99. **In paragraph 236, the Board recommended that the Administration should ensure that MONUC and MINURCAT make efforts to keep sufficient material for workshops in order to reduce the vehicle waiting period.**

100. The comments of the Administration on the recommendation are reflected in paragraph 237 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Safety

101. **In paragraph 239, the Board recommended that the Administration should ensure that (a) MONUC equips all vehicles with adequate safety equipment and (b) UNMIT finalizes the Drivers' Handbook as soon as possible and establishes a traffic safety committee.**

102. The comments of the Administration on the recommendation are reflected in paragraph 240 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter of 2010

Strategic fuel reserves

103. **In paragraph 244, the Board reiterated its previous recommendation that the Administration should ensure that all missions take steps to maintain a strategic fuel reserve.**

104. The comments of the Administration on the recommendation are reflected in paragraph 245 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: dependent on external factors

Fuel consumption

105. **In paragraph 249, the Board reiterated its previous recommendation that the Administration should ensure that all missions strengthen their monitoring of fuel consumption patterns.**

106. MINURCAT is currently using tabular analysis to monitor its fuel consumption; however, the Mission is actively improving its fuel management systems and is considering the use of graphical analysis to replace the old system. Also, to facilitate more accurate monitoring, the Mission is in the process of securing metering equipment for generators that share a tank for operational reasons. MINURSO is replacing all substandard tanks with flow meters and dipsticks to facilitate the monitoring of fuel consumption of generators. UNDOF has conducted a thorough investigation and found that the malfunctioning of the FuelLog system was the root cause of the discrepancies noted by the Board. The Mission has taken corrective action to ensure that no further discrepancies occur.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: third quarter of 2010

Emergency response plan

107. **In paragraph 252, the Board reported that the Administration agreed with its recommendation that UNIFIL and UNMIT should formulate the emergency response plan as soon as possible and keep it up to date in accordance with the Department of Peacekeeping Operations/Department of Field Support Fuel Operations Manual.**

108. The comments of the Administration on this recommendation are reflected in paragraph 253 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2010

Rations management

Rations Manual

109. **In paragraph 255, the Board reported that the Administration agreed with its recommendation to update the Rations Manual to reflect changes to the United Nations rations scale and food ordering methods.**

110. The Administration has now decided to undertake the update of the Rations Manual, using technical expertise available in-house by setting up a working group of food professionals from field missions and Headquarters. The terms of reference and the work programme are being finalized. Also, the Department plans to engage a food specialist consultant to conduct a final technical review of the updated Rations Manual to ensure that it fully meets international best practices. It is

anticipated that the working group will complete its update by the third quarter of 2010.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: third quarter of 2010

Standard operating procedures for rations management

111. **In paragraph 258, the Board reiterated its previous recommendation that the Administration should ensure that MONUC expedites the approval of the rations management standard operating procedures.**

112. The comments of the Administration on this recommendation are reflected in paragraph 259 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter 2010

Monitoring and inspection of rations

113. **In paragraph 261, the Board reported that the Administration agreed with its recommendation that UNFICYP should comply fully with the requirements of the rations contracts relating to substitutions or variations of food rations as well as food safety reports.**

114. The comments of the Administration on this recommendation are reflected in paragraph 262 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Rations reserve stocks

115. **In paragraph 264, the Board recommended that the Administration should ensure that UNMIS, in cooperation with the Procurement Division of the Secretariat, should make every effort to require the contractor to maintain sufficient rations reserve stocks, as required by the contract.**

116. The comments of the Administration on this recommendation are reflected in paragraph 265 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Storage management

117. **In paragraph 268, the Board reiterated its previous recommendation that the Administration should ensure that UNMIS and UNMIT comply strictly with the requirements for the storage of rations, especially in relation to temperature control.**

118. The comments of the Administration on this recommendation are reflected in paragraph 269 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Air operations

Aviation budget

119. **In paragraph 275, the Board recommended that the Administration should ensure that all missions address the underutilization of budgeted flying hours.**

120. The comments of the Administration on this recommendation are reflected in paragraph 276 of the Board's report.

Department responsible: Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

Aviation safety

121. **In paragraph 278, the Board recommended that the Administration should ensure that MONUC implements the operational risk management process and that, wherever necessary in other missions, implementation steps are also taken.**

122. The comments of the Administration on this recommendation are reflected in paragraph 279 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter of 2010

123. **In paragraph 282, the Board recommended that MONUC and UNMIL should take appropriate measures to address the risks which gave rise to aviation incidents, so that the incidents could be reduced.**

124. The comments of the Administration on this recommendation are reflected in paragraph 283 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Fuel costs recovery

125. **In paragraph 286, the Board recommended that the Administration should ensure that (a) UNMIL performs regular follow-ups on outstanding balances relating to recoverable fuel costs with air operators and (b) UNMIS obtains reimbursement for non-revenue-flight fuel consumption.**

126. UNMIL advised that the Finance Section, in conjunction with the Aviation Section, now routinely monitored the accounts receivable from air operators in order to facilitate their recovery in a timely manner. Other comments of the Administration are reflected in paragraph 287 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

Emergency response

127. **In paragraph 289, the Board reported that the Administration agreed with its recommendation to ensure that MINURCAT (a) develops an emergency response plan specific to the sectors as well as a search and rescue plan, in compliance with the Aviation Manual and (b) expedites the procurement of rescue and accident investigation kits.**

128. The comments of the Administration on this recommendation are reflected in paragraph 290 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter of 2010

Management and evaluation of air charter agreements

129. **In paragraph 292, the Board reported that the Administration agreed with its recommendation that MONUC, in consultation with Headquarters, strengthen measures for the management and evaluation of air charter agreements.**

130. As earlier communicated to the Board, MONUC has carried out the quarterly performance evaluations of the air charter operators and is now current in the submission of performance reports.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Signature in air cargo manifests

131. **In paragraph 295, the Board recommended that the Administration should ensure that UNAMID signs all air cargo manifests, as required by the standard operating procedures of the Movement Control Unit.**

132. The comments of the Administration on this recommendation are reflected in paragraph 296 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: third quarter of 2010

Information and communications technology

Information security

133. **In paragraph 299, the Board recommended that the Administration should ensure that MONUC develops a comprehensive business continuity and disaster recovery plan, as well as an information security policy.**

134. The comments of the Administration on this recommendation are reflected in paragraph 300 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2010

Control management

135. **In paragraph 302, the Board recommended that the Administration should ensure that all missions review the password access controls and make the necessary amendments to strengthen such controls.**

136. The comments of the Administration on this recommendation are reflected in paragraph 303 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2010

137. **In paragraph 305, the Board reported that the Administration agreed with its recommendation to ensure that MONUC (a) maintains a change-control log**

so that changes to the system are documented and reviewed and (b) implements procedures to regularly identify and resolve all inactive user accounts.

138. The comments of the Administration on this recommendation are reflected in paragraph 306 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Communication availability

139. **In paragraph 308, the Board recommended that the Administration should ensure that the United Nations Logistics Base, in cooperation with Headquarters, improves the performance of the leased lines to ensure smooth communication between the United Nations Logistics Base and Headquarters.**

140. The comments of the Administration on this recommendation are reflected in paragraph 309 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Policies and procedures

141. **In paragraph 311, the Board reported that the Administration agreed with its recommendation that UNMIK and UNMIL finalize the policies and procedures on the information and communications technology system.**

142. The comments of the Administration on this recommendation are reflected in paragraph 312 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2010

Capacity-building

143. **In paragraph 315, the Board reported that the Administration agreed with its recommendation that (a) UNMIK should appoint new members to the Information and Communications Technology Review Committee and (b) UNMIS should establish an Information Security Unit and designate the Information Security Coordinator, the Access Control System Administrator and the Security Systems Administrator.**

144. The comments of the Administration on this recommendation are reflected in paragraph 316 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: Subparagraph (a) concerning UNMIK implemented; subparagraph (b) concerning UNMIS in progress
Priority: medium
Target date: UNMIK — not applicable; UNMIS — second quarter of 2010

Human resources management

Vacancy and turnover rates

145. **In paragraph 324, the Board reported that the Administration agreed with its reiterated recommendation that it should take urgent measures to fill vacancies so as to enable the missions to execute their mandates effectively.**

146. The Administration concurs with the recommendation relating to filling of vacancies at missions. In recognition of the importance of conditions of service for field staff, as reflected in resolution 63/250, the General Assembly approved new contractual arrangements comprising three types of appointment (temporary, fixed-term and continuing) under one set of staff rules, effective 1 July 2009. While full harmonization with the United Nations agencies, funds and programmes has not yet been achieved, the conditions of service of mission staff have been aligned with the common-system benefits of the Secretariat. The decisions of the General Assembly represent recognition of staff in the field as part of the regular Secretariat, with the same common-system conditions of service and contractual arrangements. The additional entitlements and allowances (such as education grant, rental subsidy and hardship allowance) are expected to increase the attractiveness of service in field missions, and are further expected to lead to the streamlining of contractual arrangements and the simplification of administration, to enhance transparency and to promote equity in the treatment of staff within the Secretariat. The reform aims to make field service more attractive, fair and mobile, through increased opportunities for career development with the introduction of one type of United Nations staff contract under one series of staff rules that, following endorsement of the candidates by the field central review body, would not be limited to service at a particular mission; the designation of missions as family or non-family duty stations; and the granting of similar international benefits to all non-local staff.

147. The Administration has initiated several measures to address high vacancy rates in the field. Since 2007, the Field Personnel Division of the Department of Field Support and the Office of Human Resources Management have worked together to develop a new talent management approach to workforce planning and the streamlining of current staffing processes (called "Inspira"). This streamlined approach will automate current processes and will enable the Organization to forecast and plan for the timely filling of vacancies. All other key staffing processes such as selection and on-boarding will also be streamlined and will henceforth contribute to a rapid deployment of selected candidates. The new software is expected to be launched at headquarters duty stations and offices away from Headquarters in April 2010 and in field missions in September 2010.

148. The introduction of occupational group managers serving in the Field Personnel Division as part of Inspira will also help to address high vacancy rates. The managers are responsible for developing and managing the occupational group

rosters under their area of expertise and liaising with programme managers in the field to facilitate the placement of high quality candidates to meet mission-specific needs. This new approach to the recruitment process is expected to streamline the staffing process and lead to a considerable reduction in vacancy rates.

149. In addition, the Administration has made a significant investment in improving areas that are peripheral to recruiting but directly affect vacancy rates, such as succession planning, outreach, training and operational and strategic workforce planning. In the area of outreach, for example, the Department of Field Support continues to strengthen its outreach activities, with the staffing of the Outreach Unit expanded to include two officers dedicated solely to activities such as weekly dissemination of vacancy announcements to approximately 60 organizations and to unrepresented and underrepresented Member States and advertising in online portals, with follow-up outreach visits to some countries and presentations at job fairs. In 2008 and 2009, over 60 staff members were recruited as external candidates through outreach activities.

150. The above-mentioned measures are the result of a focused effort by the Department of Field Support and field missions aimed at addressing high vacancy rates by examining conditions of service and redesigning the entire staffing process. The Administration acknowledges that these changes, which involved a comprehensive review and update of the human resources management policies and procedures, will require a transition period during which an immediate impact on vacancy rates may not be visible. In the medium and long terms, however, high vacancy rates will be addressed through the creation of an efficient and streamlined recruitment and retention framework.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Recruitment lead times

151. **In paragraph 327, the Board reported that the Administration agreed with its reiterated recommendation that all missions should take appropriate measures to reduce recruitment lead times.**

152. The new recruitment process and introduction of the field central review body will assist in reducing high vacancy rates and recruitment lead times in the field. The Administration is currently reviewing the delegated recruitment authority of field missions with a view to reducing their dependency on the Field Personnel Division. Missions with full recruitment authority can go through the full recruitment exercise (i.e., initial clearance, technical clearance, shortlisting, recommendation, submission to the field central review body and selection). Based on past experience, such delegation serves to eliminate bottlenecks and shorten recruitment times.

153. The Inspira system will automate current processes and enable the Organization to forecast and plan for the timely filling of vacancies. All other key staffing processes such as selection and on-boarding will also be streamlined, which will henceforth contribute to a rapid deployment of selected candidates. Under the

new system, an occupational group manager will be personally responsible for the operation and monitoring of an occupational shortlist, specifically for producing a shortlist of qualified, cleared and successfully interviewed candidates. The programme managers in the missions will be tasked with selecting from the readily available pool of candidates and initiating on-boarding procedures. This approach is expected to dramatically reduce the recruitment process lead time.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Post classification

154. **In paragraph 332, the Board reported that the Administration agreed with its recommendation that it should expedite all requests for classification and reclassification of posts at the various missions.**

155. The comments of the Administration on this recommendation are reflected in paragraph 331 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: full implementation is dependent on the provision of resources

Human resources action plans

156. **In paragraph 334, the Board reported that the Administration agreed with its reiterated recommendation that it should ensure that all missions establish human resources action plans, as required by directives from the Department of Peacekeeping Operations and the Department of Field Support.**

157. The comments of the Administration on the recommendation are reflected in paragraph 335 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: third quarter of 2010

Performance appraisal system

158. **In paragraph 337, the Board reiterated its previous recommendation that MONUC and UNMIL should implement procedures to ensure that performance appraisals are completed and signed off in a timely manner.**

159. As previously communicated to the Board, in October 2008 UNMIL established a Careers Service, which provides services such as technical support and advice on performance appraisal issues. Furthermore, pursuant to guidance from the UNMIL Joint Monitoring Committee, the Integrated Mission Training Cell began systematic delivery of a comprehensive and tailored training programme on the

performance appraisal system to all offices of the Mission. This programme, which started in July 2009, will continue until the intended objective is attained. UNMIL is also enforcing the policy of not renewing staff members' contracts without the completion of an e-PAS or special report for the previous reporting period. In MONUC, action plans have been implemented to ensure that all backlogs from the last performance cycle have been eliminated. In addition, reminders for the midyear review for the 2009/10 performance cycle due in September 2009 were circulated to staff members. MONUC is following up on the process to ensure that performance appraisals are completed in a timely manner.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: third quarter of 2010

Leave management

160. **In paragraph 340, the Board reported that the Administration agreed with its recommendation that it should ensure that all missions adhere strictly to the policy regarding the recording and monitoring of time and attendance and reconcile the attendance records kept by the human resources sections with those of the finance sections.**

161. This recommendation repeats the one made in paragraph 36 of the Board's report. The comments of the Administration are reflected in paragraph 12 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: second quarter of 2010

162. **In paragraph 341, the Board recommended that the Administration should investigate all outstanding receivables relating to overpayments to peacekeeping staff members with a view to recovery.**

163. As previously stated, the Administration is reviewing the overpayments to take action as appropriate.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter of 2010

164. **In paragraph 343, the Board reported that the Administration agreed with its recommendation that it should ensure that MONUC updates leave records in a timely manner in the Matrix system and that sick leave transactions are duly approved so as to ensure accurate calculation of leave balances.**

165. The comments of the Administration on this recommendation are reflected in paragraph 344 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2010

Training plans

166. **In paragraph 347, the Board reported that the Administration agreed with its recommendation that it should ensure that MINURCAT and UNDOF develop realistic training plans and monitor their execution carefully.**

167. As previously communicated to the Board, UNDOF prepared its training plans based on the needs identified and submitted by the self-accounting units. However, there were instances when staff needed to participate in workshops or training programmes that were beneficial to their development but were not provided for in the plans. Such cases were carefully reviewed by senior management prior to approval. Furthermore, other workshops were conducted in-house to maximize participation. At MINURCAT, the training cases that were approved on an exceptional basis also related to unforeseen needs that could not be accurately determined at the planning stage, and were also always carefully reviewed by senior management prior to approval. The low participation in external training activities was mainly due to the rearrangement of work priorities, which made it impracticable for all staff members to participate in such training.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board is requested
Priority: high
Target date: not applicable

Induction training

168. **In paragraph 350, the Board recommended that the Administration should ensure that civilian staff members complete their induction training before they commence operations.**

169. The comments of the Administration on this recommendation are reflected in paragraph 351 of the Board's report. Based on those comments, the Administration requests closure of the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board is requested
Priority: medium
Target date: not applicable

Monitoring of training

170. **In paragraph 353, the Board reported that the Administration agreed with its recommendation that it should strengthen its monitoring in respect of missions' training budget development, training plan implementation and post-training evaluation.**

171. The comments of the Administration on this recommendation are reflected in paragraph 354 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter of 2010

Post-training management

172. **In paragraph 357, the Board reported that the Administration agreed with its recommendation that it should ensure that all missions strengthen their documentation and monitoring of training courses undertaken.**

173. At the United Nations Logistics Base, the 12 training courses held in external training locations did not have evaluations and course materials because of copyright and propriety reasons. The staff members attending these courses retained the workbooks and materials provided to them. The Logistics Base stated that for internally held courses, a web-based system was used to register all participants and store participant evaluations. MONUC has introduced a system to track training attendance. MINURCAT has been reminded to comply with the established procedures regarding monitoring of mission training programmes.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter of 2010

Integrated mission planning process

174. **In paragraph 360, the Board reiterated its recommendation that the Administration should expedite the finalization of the integrated mission planning process guidelines and develop an implementation plan for the process as early as possible.**

175. The comments of the Administration on the recommendation are reflected in paragraph 361 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2010

Quick-impact projects

Project implementation

176. **In paragraph 363, the Board reiterated its previous recommendation that the Administration should ensure that all missions take appropriate measures**

to ensure that quick-impact projects are completed within specified time frames.

177. As previously communicated to the Board, the delays in completing quick-impact projects are due to several factors, including operational difficulties in the missions such as road conditions, unavailability of construction materials outside the capital city, limited capacity of the implementing partners and weather conditions. Nevertheless, missions have established measures to improve the implementation of quick-impact projects. For example in UNMIL, the selection process of implementing partners is constantly reviewed and only those with a proven track record of efficient implementation and logistical capacity are considered for projects. UNMIL organized two mandatory workshops during the 2008/09 financial period for all selected implementing partners to familiarize them with quick-impact project guidelines and good project management principles. MONUC holds monthly meetings to discuss and monitor project implementation so as to confirm compliance with established procedures. UNAMID has organized workshops and regular consultations with implementing partners in all sectors to increase their capacity and improve the implementation of quick-impact projects. At UNMIS, since most of the quick-impact projects were started only in May 2009, the overall implementation rate was low in August 2009, the time of the Board's audit.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: full implementation is dependent on external factors

Project evaluation

178. **In paragraph 366, the Board recommended that the Administration should ensure that UNIFIL and UNMIS adhere to the guidelines and procedures relating to quick-impact projects.**

179. UNMIS plans to conduct an evaluation of its projects during the first quarter of 2010. The lessons learned from the evaluation will be applied in improving project implementation. UNIFIL acted on the recommendation and prepared a detailed annual evaluation report on quick-impact projects, which was submitted to the Peacekeeping Best Practices Section of the Department of Peacekeeping Operations in November 2009.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2010

Internal audit functions

Implementation of the audit plan

180. **In paragraph 372, the Board reiterated its previous recommendation that the Office of Internal Oversight Services should continue to monitor the**

workplans of the resident auditors carefully so as to ensure that audits are executed and finalized in a timely manner.

Department responsible: Office of Internal Oversight Services
Status: in progress
Priority: high
Target date: ongoing

internal audit reports

181. **In paragraph 377, the Board reiterated its previous recommendation that the Office of Internal Oversight Services should ensure that the resident audit offices observe the deadline for issuing audit reports, or revise the estimates of completion times in line with realistic and professional targets.**

Department responsible: Office of Internal Oversight Services
Status: in progress
Priority: high
Target date: ongoing

III. Implementation of the recommendations contained in the report of the Board of Auditors concerning United Nations peacekeeping operations for prior financial periods

182. In paragraph 9 of General Assembly resolution 62/223 B, the Secretary-General was requested to provide, in future reports on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations, a full explanation for delays in implementation of all outstanding recommendations of the Board.

183. In annex II to its report for the period ended 30 June 2009 (A/64/5 (Vol. II), chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the 62 recommendations listed in annex II as outstanding from prior periods, 56 of which are shown as "under implementation" and 6 as "not implemented". The information is set out in the order in which the recommendations are presented in the report of the Board of Auditors for the period ended 30 June 2008 (A/63/5 (Vol. II)).

184. Table 3 below provides a more detailed analysis of the responsible departments with target dates for recommendations for which implementation is in progress.

Table 3
Status of implementation of outstanding previous recommendations as at 30 June 2009

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented or closure requested*	*In progress*	*Target date set*	*No target date*
Department of Peacekeeping Operations/Department of Field Support	52	2	21	29	19	10
Department of Management	6	—	1	5	4	1
Office of Internal Oversight Services	4	—	—	4	—	4
Total	**62**	**2**	**22**	**38**	**23**	**15**

185. It should be noted that, of the 38 recommendations in progress, 20 are targeted for implementation before the end of 2010 and 3 after December 2010. Of the 15 recommendations without a target date, 13 are ongoing and the full implementation of the remaining 2 are dependent on factors that are beyond the control of the Administration.

Financial overview

186. **In paragraph 17, the Board recommended that the Administration should review its policy for disclosure of contributions in kind in order to enhance financial reporting.**

187. Facilities provided under status of forces and status of mission agreements were disclosed in the financial statements for the period ended 30 June 2009. The Administration agrees with the recommendation that services and goods provided under such agreements should be disclosed in the financial statements for the period ended 30 June 2010, bearing in mind the comments of the Administration in paragraph 8 above.

Department responsible: Department of Management
Status: in progress
Priority: high
Target date: third quarter of 2010

188. **In paragraph 34, the Board recommended that the Administration should ensure that MINURCAT, MINUSTAH, UNMIS and UNLB strictly comply with the requirements of the Financial Regulations and Rules of the United Nations and the Procurement Manual relating to the criteria for the creation of obligations.**

189. As reported in paragraph 35 of annex II to document A/63/5 (Vol. II) and paragraph 12 of document A/63/784, obligations were properly raised and cancelled. MINUSTAH, UNMIS and the United Nations Logistics Base are in compliance with the reservation of credits in the accounts.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: high
Target date: not applicable

190. **In paragraph 38, the Board reported that the Administration agreed with its recommendation that it should ensure that, in the computation of accrued end-of-service liabilities in respect of unused annual leave, the finance offices of the various missions reconcile the unused annual leave balances of staff members with the attendance records maintained by the human resources sections.**

191. Reference is made to the comments of the Administration in paragraph 12 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: second quarter of 2010

192. **In paragraph 42, the Board reported that the Administration agreed with its recommendation that it should: (a) issue a uniform policy for the computation criteria for unused annual leave to maintain consistency across accounting entities; and (b) verify the computation of end-of-service liabilities to ensure the accuracy of the balances shown in the financial statements.**

193. As recommended, uniform criteria (60 days for international staff and 30 days for national staff) were issued for computation of unused annual leave balances, and computations as of 30 June 2009 applied these criteria on a consistent basis.

Department responsible: Department of Management
Status: implemented
Priority: medium
Target date: not applicable

Support account

194. **In paragraph 65, the Board reported that the Administration agreed with its recommendation that it should: (a) expedite the preparation of the report on the backstopping requirements for peacekeeping operations; and (b) develop an approach to the determination of support account staffing requirements.**

195. The study that was commissioned on the evolution of the support account, the results of which were presented in the support account budget for the period 2009/10 (A/63/767 and Corr.1), concluded that the evolution of the support account was correlated with the increased complexity of the mandates of peacekeeping operations and the significant increase in the deployment of peacekeeping personnel to the field. The Secretariat acknowledged that conclusion, and proposed resources in the amount of $207,000 in the support account budget for 2010/11 for a follow-on study to develop a conceptual staffing model for the support account.

Department responsible: Department of Management
Status: in progress
Priority: medium
Target date: second quarter of 2011

Write-off of losses of cash, receivables and property

196. **In paragraph 72, the Board reiterated its previous recommendation that the Administration should identify the causes for the delay in the write-off and disposal of non-expendable property, and take appropriate measures to expedite all pending write-offs and disposals.**

197. Reference is made to the comments of the Administration in paragraph 64 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Results-based budgeting and management

198. **In paragraph 78, the Board recommended that the Administration should: (a) consider identifying the root cause of the problem in establishing proper indicators of achievement; and (b) consider implementing an internal validation or quality control process for all indicators of achievement.**

199. In the light of the previous comments of the Administration in paragraphs 23 and 24 of the report of the Secretary-General contained in document A/63/784, the Administration requests closure of the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

200. **In paragraph 79, the Board reiterated its previous recommendation that the Administration should ensure that the United Nations Logistics Base, UNOMIG and UNMIL take appropriate measures to ensure that all the indicators of achievement and outputs for the results-based-budgeting framework are formulated as specific, measurable, attainable, realistic and time-bound to facilitate monitoring and reporting.**

201. Reference is made to the comments of the Administration in paragraph 18 above. The Board, in its interim reports issued during the fourth quarter of 2009, confirmed that the recommendation had been implemented by the United Nations Logistics Base and UNOMIG. Furthermore, the Administration acknowledges the recognition by the Board, in its interim report dated 25 September 2009, that most of the planned indicators of achievement and outputs developed by UNMIL were measurable and specific. The Administration requests closure of the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board is requested
Priority: high
Target date: not applicable

202. **In paragraph 85, the Board reported that the Administration agreed with its recommendation that it should ensure that UNMIK and UNOCI: (a) properly substantiate all actual numbers by the portfolio of evidence; and (b) compile and maintain at a central point a portfolio of evidence.**

203. Reference is made to the comments of the Administration in paragraphs 20 and 22 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

204. **In paragraph 87, the Board reported that the Administration agreed with its reiterated recommendation that it should ensure that UNMIK reinforce the use of the Lotus Notes database system to gather information regularly throughout the financial period to enable the Mission to compile a portfolio of evidence to substantiate the performance report.**

205. Reference is made to the comments of the Administration in paragraph 20 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

Management of cash, receivables and payables

206. **In paragraph 90, the Administration agreed with the Board's recommendation that it should ensure that UNMEE and MONUC take appropriate measures to settle their long-outstanding balances.**

207. Prior to the liquidation of UNMEE, the host Government validated in February 2009 the relevant invoices relating to the value added tax, but has not reimbursed the United Nations. Furthermore, as the balance of $534,105 from 2006/07 relates to a dispute with a vendor, the Department of Management instructed that a hold be put on the amount until the resolution of the dispute. At MONUC, a task force established within the Finance Section reviews and monitors accounts payable on a monthly basis. The task force has made significant progress by reducing accounts payable from $3.26 million as at 30 June 2008 to $1.3 million as at 31 January 2010.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: full implementation is dependent on external factors

Procurement and contract management

208. **In paragraph 103, the Board recommended that the Administration should: (a) develop a procurement strategy as early as possible, especially for start-up missions; and (b) conduct adequate market surveys before seeking the sole-source approach to ensure the transparency of the procurement process.**

209. In the light of the response of the Administration reflected in paragraphs 104 to 106 of the Board's report contained in document A/63/5 (Vol. II), the recommendation is not accepted. The Administration requests closure of the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: not accepted
Priority: high
Target date: not applicable

210. **In paragraph 117, the Board recommended that the Administration should: (a) carry out acquisition planning well in advance to allow due processes to take place in accordance with the requirements of the Procurement Manual; and (b) strengthen the monitoring of contracts to avoid extending contracts beyond not-to-exceed amounts.**

211. In the light of previous comments (A/63/784, para. 43), the Administration does not accept this recommendation. The Administration requests closure of the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: not accepted
Priority: high
Target date: not applicable

212. **In paragraph 124, the Board recommended that the Administration should finalize procurement for the provision of fuel to the missions.**

213. The recommendation has been implemented in respect of UNIFIL, whose long-term fuel contract was signed on 22 December 2008. MINUSTAH's interim ground-fuel contract has been negotiated and is at the final review stage prior to signature. It is anticipated that the MINUSTAH fuel contract will be signed by the second quarter of 2010.

Department responsible: Department of Management
Status: in progress
Priority: high
Target date: second quarter of 2010

214. **In paragraph 129, the Board reiterated its previous recommendation that the Administration should ensure that UNIFIL, UNAMID and UNMIS identify the causes for the lengthy lead times in the requisitioning and procurement processes and adopt measures to ensure that requisitions and purchase orders are issued within reasonable time frames.**

215. In its interim report dated 27 October 2009, the Board confirmed that UNIFIL had implemented the recommendation. UNAMID had initiated an acquisition process tracking project to map and improve processes in the acquisition cycle. The Mission established an Expediting Unit and implemented a tracking system database within its Procurement Unit to facilitate the monitoring of requisitions. UNMIS is continuing its efforts to enhance the effectiveness of its procurement processes within the difficult environment in which the Mission operates.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: second quarter of 2010

216. **In paragraph 136, the Board reported that the Administration agreed with its recommendation that it should take appropriate measures to reduce the number of ex post facto cases submitted to the Headquarters Committee on Contracts for review.**

217. Reference is made to comments in paragraph 111 of the current report of the Board (A/64/5 (Vol. II), chap. II).

Department responsible: Department of Management
Status: in progress
Priority: high
Target date: ongoing

218. **In paragraph 152, the Board recommended that the Administration should ensure that for future procurement activities, UNAMID carries out a careful analysis to determine whether procuring items in smaller lots could result in significant cost savings.**

219. In the light of the comments of the Administration reflected in paragraph 151 of the Board's report contained in document A/63/5 (Vol. II), the Administration requests closure of the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

220. **In paragraph 160, the Board recommended that the Administration should ensure that UNMIS, UNIFIL and UNAMID comply strictly with the requirements of the Procurement Manual relating to the minimum time frames for the submission of proposals and responses to requests for quotations, invitation to bids and requests for proposals.**

221. Reference is made to the comments of the Administration in paragraph 28 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

222. **In paragraph 174, the Board reported that the Administration agreed with its recommendation that it should ensure that UNIFIL, UNAMID and MINURCAT comply strictly with the requirements of the Procurement Manual relating to liquidated damages.**

223. In respect of UNIFIL and MINURCAT, in its interim reports issued during the fourth quarter of 2009 the Board confirmed that the recommendation had been implemented. The comments of the Administration on action taken by UNAMID to implement the recommendation are reflected in paragraph 134 of the Board's report contained in document A/64/5 (Vol. II).

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

224. **In paragraph 187, the Board reported that the Administration agreed with its recommendation that it should ensure that UNIFIL and UNOCI take appropriate measures to expedite the recruitment of the vacant procurement positions.**

225. The Department of Field Support, in conjunction with UNIFIL, anticipates filling the vacant post at the Mission by the second quarter of 2010. UNOCI has submitted the recommended candidates for the three vacant posts in the Procurement Section to the field central review body for processing. The posts are expected to be filled by the second quarter of 2010.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter of 2010

226. **In paragraph 193, the Board reported that the Administration agreed with its recommendation that it should ensure that missions comply strictly with the requirements of the Procurement Manual relating to vendor management.**

227. In its interim reports issued during the fourth quarter of 2009, the Board confirmed that the recommendation had been implemented by MINURCAT, UNIFIL and UNOCI. Furthermore, UNMIK has confirmed that it is now in compliance with the minimum standards developed by the Mission for the registration of vendors.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Expendable property

228. **In paragraph 197, the Board recommended that the Administration should expedite all its preparations for the recording of expendable property and disclose its value in the financial statements at the end of the financial period.**

229. The Administration continues to strengthen the validity of the records of expendable property and will intensify the efforts to disclose expendable property in the financial statements. Reference is made to the comments of the Administration in paragraph 54 above.

Department responsible: Department of Management
Status: in progress
Priority: high
Target date: second quarter of 2014

230. **In paragraph 199, the Board recommended that the Administration should strengthen the management and control of expendable property through ensuring that accurate records are maintained, physical inventories are periodically conducted, discrepancies are promptly investigated and corrective actions are taken.**

231. Reference is made to the comments reflected in paragraph 147 of the Board's report contained in document A/64/5 (Vol. II).

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

232. **In paragraph 206, the Board reported that the Administration agreed with its recommendation that MINUSTAH, MINURSO and UNMIT should enhance storage control in the warehouses.**

233. In its interim reports issued during the fourth quarter of 2009, the Board confirmed that MINURSO and UNMIT had implemented the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

Non-expendable property management

234. **In paragraph 217, the Board reported that the Administration agreed with its recommendation that it should ensure that, for future financial periods, full and complete physical verifications are carried out to support the amount of non-expendable property that is disclosed in the notes to the financial statements.**

235. The Administration agreed with the Board's recommendation to ensure that for future financial periods, full and complete physical verifications are carried out to support the amount of non-expendable property that is disclosed in the notes to the financial statements.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: third quarter of 2010

236. **In paragraph 222, the Board recommended that the Administration should ensure that: (a) discrepancies are promptly investigated; and (b) corrective action is taken to avoid a recurrence.**

237. The comments of the Administration on the recommendation are reflected in paragraph 163 of the Board's report contained in document A/64/5 (Vol. II).

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: second quarter of 2010

238. **In paragraph 225, the Board reiterated its previous recommendation that the Administration should expedite the review of non-expendable property at all missions to ascertain the realistic quantities that should be held.**

239. The comments of the Administration on the recommendation are reflected in paragraph 181 of the Board's report contained in document A/64/5 (Vol. II).

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

240. **In paragraph 238, the Board reported that the Administration agreed with its recommendation that it should revise the threshold list for non-expendable property.**

241. The Administration is implementing in two phases a project to reclassify non-expendable property as expendable in order to realign the records of United Nations-owned equipment with the categories established in administrative instruction ST/AI/374. Based on the results of the first phase of the project completed in June 2009, as well as the recently developed codification system for non-expendable property, the threshold list is currently being revised.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: fourth quarter of 2010

242. **In paragraph 242, the Board recommended that the Administration should ensure that UNMIS, UNAMID and UNDOF correctly classify expendable property and non-expendable property according to the Property Management Manual.**

243. In its interim reports issued during the fourth quarter of 2009, the Board confirmed that the recommendation had been implemented by UNMIS, UNAMID and UNDOF.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Strategic deployment stocks

244. **In paragraph 255, the Board recommended that the Administration should: (a) ascertain the reasons for the delays in the deployment and replenishment of strategic deployment stocks; and (b) review the current replenishment trigger mechanism and related procedures with a view to facilitating the more timely replenishment of the stocks.**

245. The Department of Field Support has implemented a number of enhancements to the operational procedures related to strategic deployment stocks to reduce the time required to deploy those stocks during the start-up phase. It comprises a prescriptive time frame for each step in the process, such as the production of material release orders and release vouchers, and the commensurate consolidated load list for the transportation procurement bidding exercise to commence. The Department is currently engaged in a consultative process with the Office of Programme Planning, Budget and Accounts with a view to further revising the accounting guidelines, which will be completed following the formulation of the Department's support strategy and in compliance with the International Public Sector Accounting Standards.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: second quarter of 2010

246. **In paragraph 259, the Board recommended that the Administration should: (a) ensure that the United Nations Logistics Base monitors the status of strategic deployment stocks and reports periodically to Headquarters with regard to slow-moving items; and (b) investigate the causes of slow-moving strategic deployment stocks to avoid further obsolescence.**

247. The age of strategic deployment stocks is continuously monitored by the Department of Field Support through the information in the Galileo inventory management system. Issuances and rotations are planned in the context of the annual composition review, and taking into account emerging needs and mission acquisition plans. The practice of dispatching the earliest-acquired items first under the "first in, first out" principle, coupled with the implementation of strict maintenance and preservation schedules at the United Nations Logistics Base guarantees the status of equipment as new throughout the storage period.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Contingent-owned equipment

248. **In paragraph 267, the Board recommended that the Administration should ensure that UNMIS carries out operational readiness inspections in accordance with the Contingent-Owned Equipment Manual.**

249. Reference is made to the comments of the Administration in paragraph 90 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Vehicle fleet management

250. **In paragraph 276, the Board recommended that the Administration should ensure that UNAMID, UNMIS, MINURCAT and UNMIT make every effort to have a fully functional CarLog system.**

251. While MINURCAT has fully implemented the CarLog system in all of its vehicles, the installation is currently ongoing at UNAMID and is expected to be completed by the fourth quarter of 2010. In its interim reports issued during the fourth quarter, the Board confirmed that the recommendation had been implemented by UNMIS and UNMIT.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: fourth quarter of 2010

252. **In paragraph 280, the Board recommended that the Administration should ensure that UNAMID complies strictly with the requirements for the submission of vehicle trip tickets and fuel receipt forms.**

253. UNAMID has implemented the recommendation. The standard practice is that prior to receiving fuel from a fuel station, UNAMID drivers must produce a valid and updated trip ticket. Furthermore, vehicles taken to the workshop for repairs and maintenance are not released to the user unless the trip ticket records are up to date.

Department responsible: Department of Peacekeeping Operations and Department of Field Support

Status: implemented
Priority: medium
Target date: not applicable

254. **In paragraph 289, the Board reported that the Administration agreed with its recommendation that it should ensure all missions adhere strictly to the vehicle rotation and replacement policy as contained in the (provisional) surface transport manual procedures for the field, 2004.**

255. The Administration concurred with the recommendation with a caveat that planned rotation should be implemented flexibly and in a practical way. In addition, due consideration should be given to the specific circumstances of the mission and limiting factors such as geographic distribution and the adaptation of vehicles for different user groups. This guidance, which was endorsed by the Advisory Committee on Administrative and Budgetary Questions (A/61/866, para. 18), has been reflected in the revised surface transport manual issued in September 2007. The missions are in compliance with the guidance relating to rotation of vehicles. Concerning compliance with the vehicle replacement policy, reference is made to the comments of the Administration reflected in paragraph 229 of the Board's report contained in document A/64/5 (Vol. II).

Department responsible: Department of Peacekeeping Operations and Department of Field Support

Status: in progress
Priority: high
Target date: ongoing

256. **In paragraph 296, the Board recommended that the Administration should ensure that UNDOF, MINURCAT, UNAMID and the United Nations Logistics Base investigate the causes of the discrepancies relating to the use of vehicles and take appropriate measures to rectify them.**

257. UNDOF has implemented a monitoring system that generates weekly reports on vehicles and fuel. Corrective action has been initiated to eliminate future discrepancies through reprogramming and replacement of defective fuel rings on vehicles and equipment. MINURCAT expects an initial investigation into the discrepancy to be completed by the second quarter of 2010 for action to be taken as appropriate. At UNAMID, the 295 vehicles that were indicated as being in transit were accepted in the Galileo system, thus eliminating the discrepancy between the actual number of vehicles in the mission area and the number of vehicles as recorded in the Galileo system. At the United Nations Logistics Base, the largest discrepancy in the total distance value (117,248 kms) is attributed to a system malfunction which has been addressed. The Logistics Base is finding ways to improve the effectiveness of its electronic vehicle monitoring system.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter of 2010

258. **In paragraph 303, the Board recommended that the Administration ensure that MINURCAT and UNAMID maintain adequate stock levels of fuel for contingency purposes.**

259. In its interim report dated 5 November 2009, the Board confirmed that MINURCAT had implemented the recommendation. UNAMID advised that it had established strategic fuel reserves at three locations as of June 2009.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

260. **In paragraph 307, the Board recommended that the Administration should ensure that UNDOF and UNAMID investigate the reasons for the unusual fuel consumption and take appropriate measures to avoid a recurrence.**

261. UNDOF has conducted a thorough investigation and found that the malfunctioning of the FuelLog system was the root cause of the discrepancies noted by the Board. Accordingly, the Mission has taken corrective action to ensure that no further discrepancies occur. UNAMID has put in place measures to improve the monitoring of fuel consumption. It is now a standard practice for significant variances to be investigated. The Mission has strengthened the Trip Ticket Unit for the conduct of a more thorough scrutiny of trip tickets and has also established a Fuel Fraud Unit.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: third quarter of 2010

262. **In paragraph 314, the Board recommended that the Administration should ensure that UNAMID expedites the implementation of the electronic fuel accounting system as soon as possible in order to improve the management of fuel.**

263. As earlier communicated to the Board, the deployment of the electronic fuel accounting system was suspended in the light of the implementation of a more appropriate electronic fuel management system for Department of Field Support and Department of Peacekeeping Operations fuel operations. The procurement of the electronic fuel management system has now been completed and the implementation of the system has begun in the missions.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: fourth quarter of 2010

Rations management

264. **In paragraph 320, the Board reported that the Administration agreed with its recommendation that it should ensure that UNMIT, MINURSO and MONUC comply strictly with the requirements for the storage of rations, including the installation of thermometers to monitor the temperature of rations.**

265. UNMIT confirmed that it had implemented a temperature monitoring procedure for all food storage locations. Temperatures are recorded twice daily on log sheets, which are submitted to the Rations Unit on a weekly basis. Packed food products are now being kept under the appropriate temperatures in all four formed police units and monitored through monthly follow-up inspections. In MONUC, the Military Supply Officer conducts routine checks to ensure compliance. The Mission advised that thermometers and daily record registers are kept at all locations. In its interim report dated 13 November 2009, the Board confirmed that MINURSO had implemented the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

266. **In paragraph 328, the Board recommended that the Administration should ensure that MONUC: (a) approves the rations standard operating procedures; and (b) addresses the observed shortcomings in the rations management facility of the Galileo system.**

267. Regarding the first part of the recommendation, reference is made to the comments of the Administration in paragraph 259 of the Board's report contained in document A/64/5 (Vol. II). In its interim report dated 20 October 2009, the Board confirmed that the second part of the recommendation had been implemented by MONUC.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2010

268. **In paragraph 336, the Board reported that the Administration agreed with its recommendation that it should ensure that UNAMID expedites the acquisition of the planned water equipment and the drilling of water wells so as to guarantee the water supply for the Mission.**

269. UNAMID has acquired the planned water equipment. The implementation of the recommendation involving three Member States and the United Nations Children's Fund (UNICEF) is in progress. In this regard a memorandum of understanding to allow drilling of five boreholes in rural areas of Northern Darfur state sponsored by UNICEF has been signed with the host Government. Contracts for surveys of an additional 23 locations and the drilling of 12 boreholes are expected to be signed by the second quarter of 2010.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2011

270. **In paragraph 339, the Board recommended that the Administration should undertake an analysis to ascertain the differences between the flight rental expenditures and those relating to actual flight hours at the various missions.**

271. The Administration has conducted the recommended analysis based on figures developed for the annual performance report. There was a reduction in the variance for rental expenditure and operational costs. A similar reduction was noted in the variance relating to budgeted and actual flight hours (fixed-wing and rotary-wing). These reductions were mainly due to the late deployment of aircraft; less than planned utilization of military air assets under letters of assist; and delayed contribution and deployment of specific military air assets by Member States. The lessons learned from the analysis have been applied during the preparation of the budget for the 2009/10 financial period.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

272. **In paragraph 348, the Board recommended that the Administration should ensure that MINUSTAH takes appropriate measures to utilize the amounts budgeted for the rescue and fire-fighting services and the meteorological services.**

273. The Administration will provide its update on this recommendation during the next reporting cycle.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Information and communications technology

274. **In paragraph 363, the Board reported that the Administration agreed with its recommendation that the United Nations Logistics Base, in conjunction with**

United Nations Headquarters, should evaluate the current infrastructure arrangements of the Communications and Information Technology Service with a view to improving the protection of its equipment and ensure smooth and uninterrupted operations over the long term.

275. In its interim report on the United Nations Logistics Base dated 11 November 2009, the Board confirmed that the recommendation had been implemented.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

276. **In paragraph 369, the Board reported that the Administration agreed with its recommendation that it should ensure that MINUSTAH: (a) installs fire prevention equipment in its disaster recovery and server rooms; and (b) maintains the servers in secured premises to which access is restricted to only authorized personnel.**

277. The Administration will provide an update on the implementation of this recommendation during the next reporting cycle.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

Human resources management

278. **In paragraph 391, the Board reiterated its recommendation that the Administration should take urgent measures to fill vacancies in the missions to enable them to execute their mandates effectively.**

279. Reference is made to the comments of the Administration in paragraphs 146 to 150 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

280. **In paragraph 392, the Board recommended that the Administration should ensure that MINURCAT develops a recruitment workplan for the administrative section on the basis of prioritized recruitment needs.**

281. MINURCAT advised that its latest recruitment workplan covered both the administrative and substantive sections.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

282. **In paragraph 398, the Board reported that the Administration agreed with its recommendation that it should ensure that UNMIS, MONUC and UNMIL take appropriate measures to reduce recruitment lead times.**

283. Reference is made to the comments of the Administration in paragraphs 152 and 153 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

284. **In paragraph 400, the Board reported that the Administration agreed with its reiterated recommendation that it should intensify its efforts to achieve the target of a 50/50 gender balance.**

285. The Administration continues to make every effort to improve gender balance and has put in place an outreach strategy to target identification of qualified female candidates for selection against positions in the field. Current recruitment procedures and policies have also highlighted the need to give priority consideration to female candidates. Furthermore, under the new selection process (talent management), occupational group managers will be initiating shortlists based on human resources action plan goals and realistic targets aimed at ensuring a gender balance in each mission. Since the Administration has put in place appropriate measures to achieve the target of the 50/50 gender balance and has intensified its efforts in this regard, it requests closure of the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

286. **In paragraph 411, the Board recommended that the Administration should ensure that missions establish human resources action plans as required by the Department of Peacekeeping Operations and the Department of Field Support.**

287. Human resources action plans have been fully implemented and agreements with the heads of missions have been signed in all field missions, with the exception of MONUC, UNMIK and UNMIL. Reference is made to the comments of the Administration reflected in paragraph 335 of the Board's report contained in document A/64/5 (Vol. II).

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: third quarter of 2010

288. **In paragraph 419, the Administration agreed with the Board's recommendation that it should ensure that UNMIK, MINUSTAH, MONUC and UNMIL finalize the appointment of their management review committees.**

289. UNMIK confirmed that while the Joint Monitoring Committee had been established in September 2009, the establishment of the Management Review Committee was in progress and would be fully operational during the first quarter of 2010. The Board in its interim report issued during the fourth quarter of 2009 confirmed that the recommendation had been implemented by MINUSTAH and UNMIL. Furthermore, MONUC confirmed that its Management Review Committee was established in December 2008.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2010

290. **In paragraph 421, the Board recommended that MONUC should implement procedures to ensure that performance appraisals are completed and signed off within the specified time frame.**

291. Reference is made to the comments of the Administration in paragraph 159 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: third quarter of 2010

292. **In paragraph 424, the Board reported that the Administration agreed with its recommendation that it should ensure that UNOCI: (a) sets up a documented procedure for the payment of mission subsistence allowance; and (b) considers the possibility of integrating other categories of personnel in the Matrix management tool.**

293. The Mission has implemented the recommendation relating to the review of the payment of mission subsistence allowance since the start of UNOCI operations. A report by the Mission dated 5 January 2010 on the review conducted into the payment of mission subsistence allowance addressed to the Chief Resident Auditor was shared with the Board of Auditors.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Integrated mission planning process

294. **In paragraph 435, the Board reported that the Administration agreed with its reiterated recommendation that it should take steps to ensure that the integrated mission planning process guidelines are finalized as early as possible.**

295. Reference is made to the comments of the Administration reflected in paragraph 361 of the Board's report contained in document A/64/5 (Vol. II).

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: second quarter of 2010

296. **In paragraph 439, the Board recommended that the Administration should expedite the development of the implementation plan for the integrated mission planning process, to include an overview of financial and human resource requirements, as early as possible.**

297. An implementation plan will be presented to the Integration Steering Group for approval after the completion of the guidance package referred to in paragraph 361 of the Board's report contained in document A/64/5 (Vol. II).

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: third quarter of 2010

298. **In paragraph 442, the Board recommended that the Administration should expedite the establishment of integrated mission planning teams at all identified missions.**

299. Detailed guidance on minimum standards for integrated mission planning teams will be included in the field-level integrated mission planning process guidelines once they are finalized. These guidelines will build on existing practice. Once the guidelines are issued, the Administration will advocate for adherence to these standards. UNAMID now has a strategic planner, who is based in Khartoum and is advocating for the establishment of an integrated mission planning team based in El Fasher.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2010

Quick-impact projects

300. **In paragraph 448, the Board reported that the Administration agreed with its recommendation that it should ensure that all missions carefully monitor all quick-impact projects so that projects are executed in a timely manner.**

301. In its interim reports issued during the fourth quarter of 2009, the Board confirmed that the recommendation had been implemented by MINUSTAH and UNIFIL. The other comments of the Administration are reflected in paragraph 177 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: full implementation is dependent on external factors

302. **In paragraph 463, the Board reiterated its recommendation that the Office of Internal Oversight Services should carefully monitor the workplans of the resident auditors to ensure that the audits are executed and finalized in a timely manner.**

Department responsible: Office of Internal Oversight Services
Status: in progress
Priority: high
Target date: ongoing

303. **In paragraph 475, the Board reiterated its recommendation that the Office of Internal Oversight Services should expedite the filling of all resident auditor posts to ensure the effective internal audit coverage of all missions.**

Department responsible: Office of Internal Oversight Services
Status: in progress
Priority: high
Target date: ongoing

304. **In paragraph 481, the Board recommended that the Office of Internal Oversight Services should ensure that the resident audit offices at UNMIS and UNMIL observe the deadline for field work.**

Department responsible: Office of Internal Oversight Services
Status: in progress
Priority: medium
Target date: ongoing

305. **In paragraph 482, the Board also recommended that the Office of Internal Oversight Services should improve the efficiency of reviewing draft reports so as to shorten the audit cycle.**

Department responsible: Office of Internal Oversight Services
Status: in progress
Priority: medium
Target date: ongoing